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Training Guide – Accounts Receivable

# Creating and Maintaining Deposits for Non-AR Payments

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## State of Kansas

**Applicable Role(s):** Deposit Processor - Agency, AR Agency Administrator - Central and Agency

# Table of Contents

<b>Deposits for Non-AR Payments</b> .....	3
Key Terms.....	3
Defining Deposits.....	4
Deposit Process and Roles .....	4
<b>Entering Payments</b> .....	5
Deposit Types and Payment Methods.....	5
Entering Regular Deposits .....	5
Entering Direct Journal Payments .....	9
Entering Deposit Adjustments .....	11
<b>Reviewing Payments</b> .....	11
Deposit Approval Process .....	11
Viewing All Deposits.....	11
Viewing Cash Received by a Business Unit .....	12

## Deposits for Non-AR Payments

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Non-AR (or Miscellaneous) Deposits are payments that do not correspond to Customer Pending Items.

### Deposit Key Terms

**SpeedCharts** – The pre-defined ChartField combinations that can contain a single accounting distribution or multiple accounting distributions. SpeedCharts are identified and invoked with a SpeedChart code during data entry to increase efficiency by reducing the number of keystrokes for frequently used accounting distributions.

**Payments** – Monies owed to and received by the State of Kansas

**Regular Deposit** – The standard method for recording the receipt of payment for goods or services sold. This is the only type of deposit used by the State of Kansas.

**Electronic Payment** – Payments from credit card, eCheck, and EFT. This interface is controlled and maintained by the State Treasurer's Office (STO). Electronic revenue comes in the form of credit card or eCheck payments. Once the deposit is posted, the agency can do a deposit adjustment to assign the correct ChartField string.

**Direct Journal Payments** – These receipts are not associated with customers and cannot be applied to pending items. Cash is journalled directly to the General Ledger. SMART refers to these payments as directly journalled payments and treats them as miscellaneous cash receipts.

**Deposit Adjustment** – A deposit that is used to move money from one funding string to another and to correct previously posted deposits. For example, agencies can use deposit adjustments to move money originally deposited into a clearing fund to their agency specific fund.

**Deposit Batch** – A group of payments that need to be processed or have been processed

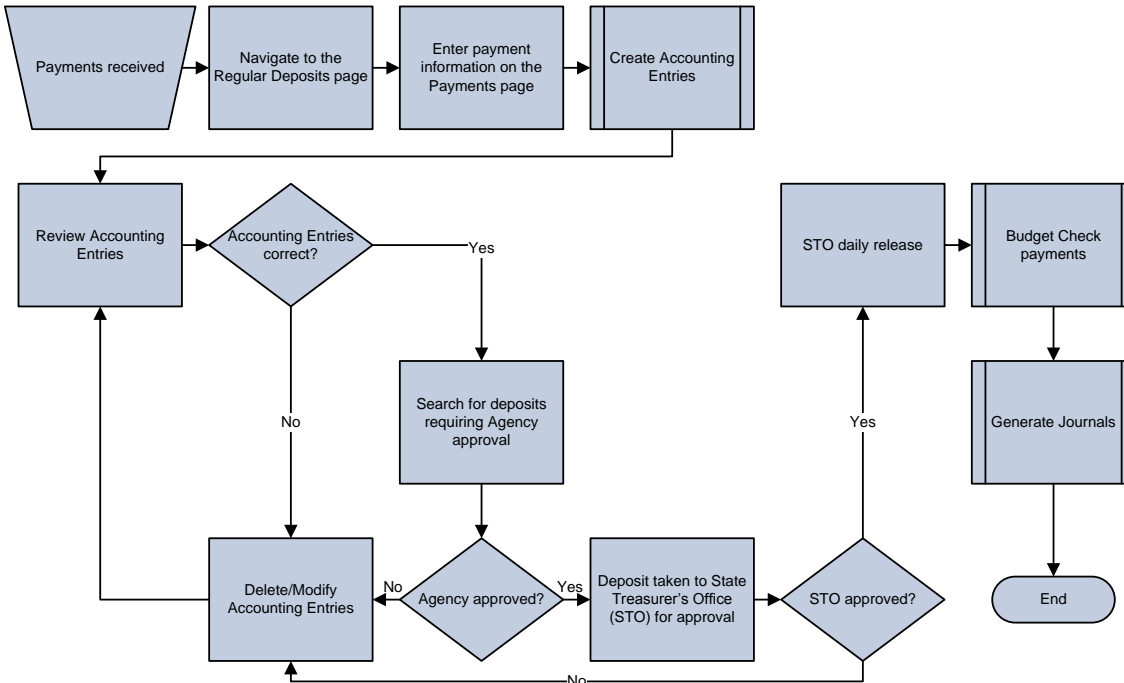
**Pending Items** – Only used in SMART Billing, Accounts Receivable and payments related to Customer Accounts Receivables (AR cash)

## Defining Deposits

- There are four basic steps to complete a deposit:
  - Enter control totals, enter payment information, create and complete accounting entries, approve deposit
- Journaling cash directly to the General Ledger will be used when you are processing non-AR cash
- A deposit consists of payments that are grouped together for processing. Cash and checks can be entered in the same deposit but EFT must be entered alone.

## Deposit Process and Roles

The following diagram represents the End-to-End Deposits process flow.



*Deposits End-to-End Process Diagram*

SMART has two roles for handling non-AR deposits:

Role	Description
Deposit Processor - Agency	This role is responsible for entering deposits and viewing payment and deposit information
AR Agency Administrator - Central and Agency	This role is responsible for approving agency deposits

# Entering Payments

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## Deposit Types and Payment Methods

**Types** (entered on Deposit Control page):

<b>M</b>	Miscellaneous
<b>A</b>	Deposit Adjustment
<b>E</b>	Electronic Payment
<b>N</b>	Insufficient Funds
<b>C</b>	Customer Receipts (only used if tracking Customer Accounts Receivable)
<b>I or R or P</b>	Interfund - can only be assigned by SMART Interfund processing

**Payment Methods** (entered on Deposit Payments page):

<b>Check</b>	Can be used with Deposit Types <b>M</b> or <b>A</b> or <b>C</b>
<b>Cash</b>	Can be used with Deposit Types <b>M</b> or <b>A</b> or <b>C</b>
<b>Electronic Fund Transfer</b>	Must be used with Deposit Type <b>E</b>
<b>Returned Check</b>	Used with Deposit Type <b>N</b>

## Entering Regular Deposits

- A regular deposit consists of four steps:
  1. Enter control totals and deposit characteristics on the Totals page.
  2. Enter payment information on the Payments page.
  3. Create and complete accounting entries in Direct Journal Payments.
  4. Approve deposit on the Totals page.

Regular Deposit - Totals	Accounts Receivable>Payments>Online Payments>Regular Deposit																																				
<a href="#">New Window</a>   <a href="#">Help</a>   <a href="#">Customize Page</a>																																					
<div style="display: flex; justify-content: space-between; align-items: center;"> <span>Totals   <b>Payments</b></span> <span style="border: 1px solid black; padding: 2px;">Delete Deposit</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span>Unit: 26400</span> <span>Deposit ID: 1</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <p>*Accounting Date: <input type="text" value="01/11/2010"/> </p> <p>*Bank Code: <input type="text" value="KSBNK"/>  ST BANK</p> <p>*Bank Account: <input type="text" value="MAIN"/>  999911</p> <p>*Deposit Type: <input type="text" value="M"/>  Misc</p> </div> <div style="width: 45%;"> <p>Control Currency: <input type="text" value="USD"/> </p> <p>Format Currency: <input type="text" value="USD"/> </p> <p>Rate Type: <input type="text" value="CRRN"/> </p> <p>Exchange Rate: <input type="text" value="1.00000000"/> </p> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <p><b>Control Totals</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Control Total Amount:</td> <td style="text-align: right;">500.00</td> <td>*Count:</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Entered Total Amount:</td> <td style="text-align: right;">500.00</td> <td>Count:</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Entered Cash Amount:</td> <td style="text-align: right;">0.00</td> <td>Count:</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Entered Check Amount:</td> <td style="text-align: right;">500.00</td> <td>Count:</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Entered EFT Amount:</td> <td style="text-align: right;">0.00</td> <td>Count:</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Entered Ret CHK Amount:</td> <td style="text-align: right;">0.00</td> <td>Count:</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Difference Amount:</td> <td style="text-align: right;">0.00</td> <td>Count:</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Posted Total Amount:</td> <td style="text-align: right;">0.00</td> <td>Count:</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Journalled Total Amount:</td> <td style="text-align: right;">0.00</td> <td>Count:</td> <td style="text-align: right;">0</td> </tr> </table> </div> <div style="width: 45%;"> <p><b>Control Data</b></p> <p>*Received: <input type="text" value="01/11/2010"/> </p> <p>*Entered: <input type="text" value="01/11/2010"/> </p> <p>Posted:</p> <p>Assigned: <input type="text" value="FMSIMBAKER"/> </p> <p>User: FMSIMBAKER</p> </div> </div> <div style="margin-top: 10px;"> <p><b>Comments</b></p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <p><b>Agency Deposit Approval</b></p> <p><input checked="" type="radio"/> Not Approved   <input type="radio"/> Approved</p> <p>Approved Date:</p> <p>User ID:</p> </div> <div style="width: 45%;"> <p><b>STO Deposit Approval</b></p> <p><input checked="" type="radio"/> Not Approved   <input type="radio"/> Approved   <input type="radio"/> Return to Agency</p> <p>Approved Date:</p> <p>User ID:</p> <p><input type="radio"/> Daily Release Approved</p> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> <span> Save</span> <span> Notify</span> </div> <div> <span> Add</span> <span> Update/Display</span> </div> </div> <p style="margin-top: 5px;"><a href="#">Totals</a>   <a href="#">Payments</a></p>		Control Total Amount:	500.00	*Count:	1	Entered Total Amount:	500.00	Count:	1	Entered Cash Amount:	0.00	Count:	0	Entered Check Amount:	500.00	Count:	1	Entered EFT Amount:	0.00	Count:	0	Entered Ret CHK Amount:	0.00	Count:	0	Difference Amount:	0.00	Count:	0	Posted Total Amount:	0.00	Count:	0	Journalled Total Amount:	0.00	Count:	0
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Posted Total Amount:	0.00	Count:	0																																		
Journalled Total Amount:	0.00	Count:	0																																		

*Totals Page*

Field	Description
Accounting Date	This field defaults to the current date. SMART validates the accounting date to make sure it falls within the open period for the business unit and transaction type as defined on the <b>Open Period</b> page for the business unit.
Deposit Type	Deposit type is used to designate the type of deposit being entered. Deposit Types for the State of Kansas are as follows: A - Adjustments, C - Customer receipts, E - EFT receipts, M - Miscellaneous receipts, N - Insufficient funds. There are also Interfund related Deposit Types, I - Initiating Interfunds and R- Reciprocating Interfunds (these will be covered in AR355).
Control Total Amount/Count	Enter the totals for the amount and count of all the payments that will be included in this deposit.
Entered Total Amount/Count	These fields display the amount and count of the payments that you have entered and need to equal the Control Totals.

Field	Description
Entered Cash Amount and Count	The total amount of cash and the number of cash payment lines that were entered in the deposit
Entered Check Amount and Count	The total amount of all checks and the number of checks entered in the deposit
Entered EFT Amount and Count	The total amount of EFT and the number of EFT payment lines entered in the deposit
Entered Returned Check Amount and Count	The total amount of all returned checks and the number of returned checks entered in the deposit
Difference Amount/Count	These fields display any difference between the payments entered and the control totals. If the control and entered totals and count are not equal, the deposit will indicate Not Balanced. You cannot create accounting entries until the deposit indicates Balanced. The deposit will not be able to be approved until accounting entries are created.
Posted Total Amount/Count	This field displays the amount and count of payments that are successfully posted for AR Pending Item payments.
Journalled Total Amount/Count	This field displays the amount and count of payments that are successfully journalled (Direct Journal payments)
Received Date and Entered Date	These fields default to the current date but can be overridden. The received date is generally the date you received the payment and the entered date is generally the date the payment was entered in SMART. Because of normal processing delays, the received date may be different from the entered date.
User	Displays the user ID of the individual assigned to the deposit. If you received an electronic deposit, the <b>Payment Loader</b> process assigns the user ID of the individual who created the run control ID for the process. If another user modifies the deposit in the <b>Regular Deposit</b> component, SMART automatically changes the user ID to that person's user ID.
Comments	This free-form field can be used for various purposes. It is <b>required</b> by the State Treasurer, that the deposit preparer's name and phone number are in this field.

*Totals Page Elements*

Page name	Navigation
Regular Deposit - Payments	Accounts Receivable>Payments>Online Payments>Regular Deposit

Payments Page

Field	Description
Balance	Displays the balance status of the deposit. When the <i>entered</i> total amount and count are equal to the control total amount and count on the <b>Totals</b> page, the status changes from <i>Not Balanced</i> to <i>Balanced</i> . The deposit must be in a balanced status before you can create accounting entries.
Seq (sequence)	Assigned by SMART when you enter a <b>Payment ID</b> . SMART assigns sequential numbers to the payments so you can track the order in which payments are entered.
Payment ID	This is a free form field of a maximum of 15 characters for the agency to enter reference information.
Accounting Date	This field defaults from the accounting date on the <b>Totals</b> page
Amount	Payment amount is entered for each Payment ID.
Payment Predictor	Only used for Customer payments.
Journal Directly	Select this check box if the payment is for miscellaneous cash rather than for Customer Pending Items. Payments to be directly journalled cannot be processed in payment worksheets and do not go through the <b>AR Update</b> process.
Payment Method	Select <i>Check</i> , <i>Cash</i> , <i>Returned Check</i> , or <i>EFT</i> . Cash, check, and returned check can be entered in any combination. EFT must be entered alone.



Field	Description
Total Number of Checks	This field becomes available when payment method of Check or Returned Check is selected. Checks can be entered individually on separate payment lines or as a total on one payment line. This field is for agency reference. Enter the total number of checks included in the total for the payment line.
Customer ID	Only used for Customer payments
MICR ID	This is a free form field of a maximum of 26 characters for agencies to enter additional reference information. It has no functionality in SMART.
Qual Code (qualifier code)	Only used for Customer payments if tracking Accounts Receivable
Reference (reference value)	Only used for Customer payments if tracking Accounts Receivable
Detail References Link	The State of Kansas is not utilizing this link

*Payments Page Elements*

## Entering Direct Journal Payments

- **Direct Journal Payment** – Payments that do not correspond to Customer Pending Items are called miscellaneous cash or non-AR cash. In SMART, they are referred to as directly journalled payments because you create accounting entries for them without applying them to any Pending Item.
- **Direct Journal Payments** can be made to reduce previous expenditures vs. increasing revenue. This is accomplished by selecting expenditure ChartField values when creating accounting entries.
- The **Direct Journal Payments – Create Accounting Entries** page is used to create accounting entries for payments that are to be journalled directly. SpeedCharts can be used on this page to create Distribution lines. SpeedCharts are not required but can increase efficiency and reduce keystrokes by populating Distribution lines based on percentage from SpeedChart set up.

There are four steps to process a **Direct Journal** payment:



1. Select the **Journal Directly** checkbox on the deposit's Payments page.
2. Create accounting entries for the payment on the **Direct Journal Entry – Accounting Entries** page and mark the entries Complete.
3. Deposit Approval Process (Agency, State Treasurer, and Daily Release).
4. **Budget Check** and **Journal Generator** processes are run to complete and send the entries to General Ledger.



Page name	Navigation
Accounting Entries	Accounts Receivable>Payments>Direct Journal Payments>Create Accounting Entries>Accounting Entries

[New Window](#) | [Help](#) | [Customize Page](#)

Accounting Entries **Deposit Control**

Unit: 26400    Deposit ID: 1    Payment: 101    Seq: 1





Amount: 500.00 USD  

☐ Complete    Budget Status:    Entry Event:     
 SpeedChart Key  

**Distribution Lines**



	GL Unit	Line Amount	Currency	Dept	Fund Code	Bud Unit	Program Code	Account	PC Business Unit	Project	Activity	Source Type
1	1 26400	-500.00	USD	2642101001	1000	0202	01030	421100				
2	101 SOKBU	500.00	USD	2642101001	1000	0202	01030	130100				

4 Lines    Total Debits: 1,000.00    Currency: USD    Total Credits: 1,000.00    Currency: USD    Net 0.00

[Accounting Entries](#) | [Deposit Control](#)

*Accounting Entries Page, Left Side of Page*

Field	Description
Complete	Check this box once accounting entries are displayed correctly on this page. By doing this, the accounting entries will display on the <b>Regular Deposit – Accounting Entries</b> page and this payment will be marked as complete. If not marked, the deposit will not be able to be approved.  To modify or delete the accounting entries after the Complete box has been checked, the AR Administrator must uncheck the box, make any necessary changes, and then the recheck the box to mark the accounting entries as complete.
Budget Status	This field becomes populated with a status of Valid after the budget check process has run successfully. A status of Valid allows the payment to be processed by Journal Generator.
SpeedChart Key	This is an optional field. Populate this field with a SpeedChart key and SMART will create accounting entries based off the SpeedChart set-up.
	Click the <b>Create</b> button to create the all accounting lines for a direct journal payment
	Click the <b>Delete</b> button to delete accounting lines (if the Complete box is checked, the button will not be available).

*Directly Journalled Payments Page Elements*

**Note:** Direct journal payments are processed when **Journal Generator** is run during the nightly processing. The majority of agencies will be using direct journals to enter in their revenue because they will not be tracking receivables in SMART.

## Entering Deposit Adjustments

**Deposit Adjustments** are used to move money from one funding string to another and to correct previously posted deposits.

See **Job Aid – Deposit Adjustments**

### Credit Card Adjustments

As often as daily, the State Treasurer's Office will process EFT Deposits in SMART on behalf of Agencies for their Credit Card and E-Check revenue. The State Treasurer's Office deposits these monies into Credit Card Clearing Funds that have been designated for each Agency.

There is no automatic notification that a Credit Card Deposit has been processed. It is the Agency's responsibility to search for and adjust these transactions daily:

Step 1: Search for your Credit Card Deposit

Step 2: Open your Credit Card Deposit and view the Control and Payments tabs to determine the information that needs to be adjusted.

Step 3: Create a Deposit Adjustment

See **Job Aid – Credit Card Transactions**

## Reviewing Payments

### Deposit Approval Process

There are two levels to the Deposit Approval Process. Both approval boxes are located on the **Totals** page of the Regular Deposit. Once both levels of Approvals have been completed, the State Treasurer performs a **Daily Release**, which allows budget check to process and journals to generate in the General Ledger, making monies available to spend against.

- **Agency Approval**
  - Once a deposit has been entered and accounting entries have been created and marked Complete, the deposit is ready for Agency Approval
  - The Agency Administrator role has the responsibility of approving deposits of all types
- **State Treasurer Approval**
  - Once the deposit has been approved by the Agency, it is ready for the second level of approval: State Treasurer Approval
  - The State Treasurer approves Deposit Types of C – Customer Receipts, E – EFT Receipts, M – Miscellaneous Receipts, and N – Insufficient Funds.
  - Accounts & Reports approves the Deposit Type of A – Adjustment.

### Viewing All Deposits

- SMART enables you to view the deposit status for a single deposit either to find problems associated with a specific deposit or to locate errors in posting.
- Use the **All Deposits** page to view details about a specific deposit ID (including control totals and status) or scan all deposits, one at a time.

Page name	Navigation
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All Deposits	Accounts Receivable>Payments>Review Payments>All Deposits>All Deposit
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[New Window](#) | [Help](#) | [Customize Page](#) |

### All Deposits

Unit:	26400	Deposit ID:	1
Accounting Date:	01/11/2010	Deposit Balance:	Balanced

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Bank Code:	KSBK ST BANK	Bank Account:	MAIN 999911
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Deposit Type:	Misc	Cash Control:	N
Rate Type:	CRRNT	Control Currency:	USD
Format Currency:	USD	Exchange Rate:	1.00000000
Payment Type:	Payment	Deposit Status:	None Applied

Totals and Counts			
Control Total Amount:	500.00	Count:	1
Entered Total Amount:	500.00	Count:	1
Difference Amount:	0.00	Count:	0
Posted Total Amount:	0.00	Count:	0
Journalled Total Amount:	500.00	Count:	1

Control Data	
Received:	01/11/2010
Entered:	01/11/2010
Posted:	
Assigned:	FMSIMBAKER
User:	FMSIMBAKER

[Return to Search](#) | [Previous in List](#) | [Next in List](#) | [Notify](#)

*All Deposits Page*

## Viewing Cash Received by a Business Unit

- You review the deposits for a single business unit for one or more days or for a specified period. If you have security access to more than one business unit, view the inquiry for one business unit at a time.

Use the **Cash Received by Unit** page to view cash received by one business unit.

Field	Description
Cash Received by Unit	Accounts Receivable>Payments>Review Payments>By Unit>Cash Received by Unit

[New Window](#) | [Help](#) | [Customize Page](#) |

### Cash Received By Unit

Unit:

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From Date:

To Date:

Control Currency:

Payment Type:

Bank Account Totals					
Bank	Account	Entered Total	Control Total	Remaining Currency	Total
KSBK	MAIN	15,002,152.36	15,002,152.36	1,500.00 USD	3

Total:
15,002,152.36
15,002,152.36
1,500.00 USD
3

*Cash Received By Unit Page*